



STATE BOARD OF EQUALIZATION

450 N STREET, SACRAMENTO, CALIFORNIA
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0080
(916) 322-2270 • FAX (916) 324-3984
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JUDY CHU, Ph.D.
Fourth District, Los Angeles

JOHN CHIANG
State Controller

RAMON J. HIRSIG
Executive Director

STATE BOARD OF EQUALIZATION MEETING
5901 Green Valley Circle, Room 207, Culver City
August 5-7, 2008
NOTICE AND AGENDA
Meeting Agenda (as of 3:43 p.m., 08/05/08)

Agenda Changes

Webcast Audio on Tuesday, August 5, 2008

Tuesday, August 5, 2008

9:30 a.m. Board Meeting Convenes*

Agenda items occur in the order in which they appear on the agenda. When circumstances warrant, the Board's Chair, Dr. Chu, may modify the order of the items on the agenda. Items may be postponed to a subsequent day; however, items will not be moved to an earlier day.

Board Meeting*

Oral Hearings

- A. Homeowner and Renter Property Tax Assistance Hearings
There are no items for this matter.

- B. Corporate Franchise and Personal Income Tax Hearings**
(Contribution Disclosure forms required pursuant to Gov. Code § 15626.)

- B1. Thomas Y. Chung and Chan N. Chung, 395925
For Appellant: Thomas Chung, Taxpayer
Chan Chung, Taxpayer
Thomas R. Lamons, Representative
Douglas Chong, CPA
Tae Joon Kim, Witness
For Franchise Tax Board: William Gardner, Tax Counsel

- ~~B2. Ana M. Moore and Mitchell Moore, 281619~~
~~For Appellant: Ana Moore, Taxpayer~~
~~Pat Wilson, CPA~~
~~For Franchise Tax Board: Diane Ewing, Tax Counsel~~

- ~~B3. Elizabeth Dunham, 334589~~
~~For Appellant: Elizabeth Dunham, Taxpayer~~
~~Edward Moore, Representative~~
~~Darrik Lewis, Representative~~
~~For Franchise Tax Board: Mark McEvilly, Tax Counsel~~
- B4. Electronic Data Systems Corporation (EDS), 361467
For Appellant: Kathleen P. Dill, Representative
Jon A. Sperring, Representative
For Franchise Tax Board: Karen Smith, Tax Counsel
- ~~B5. Helmut D. Mees and Rebecca Mees, 405246~~
~~For Appellant: Giovanni Bellini, Representative~~
~~For Franchise Tax Board: Maria Brosterhous, Tax Counsel~~
- ~~B6. Oscar E. Martinez, 402210~~
~~For Appellant: Oscar E. Martinez, Taxpayer~~
~~For Franchise Tax Board: Diane Ewing, Tax Counsel~~

1:30 p.m. Board Meeting Reconvenes*

B. Corporate Franchise and Personal Income Tax Hearings
(Contribution Disclosure forms required pursuant to Gov. Code § 15626.)

- ~~B7. Mark Emad Towfiq and Carol K. Nakahara, 396384~~
~~For Appellant: William Golgin, Representative~~
~~For Franchise Tax Board: Christopher Parker, Tax Counsel~~
- B8. Francelle Vercher, 417995
For Appellant: Francelle Vercher, Taxpayer
For Franchise Tax Board: Diane Ewing, Tax Counsel
- B9. Victor Roy, 395839
For Appellant: Victor Roy, Taxpayer
For Franchise Tax Board: Diane Ewing, Tax Counsel

C. Sales and Use Tax Appeals Hearings
(Contribution Disclosure forms required pursuant to Gov. Code § 15626.)

- C1. Aromatic Research & Tech, LLC, 301405 (OH)
For Petitioner: Graham Hoad, Representative
For Department: Kevin Hanks, Hearing Representative
- C2. Ibrahim Ibrahim and Sahar Ibrahim, 310288 (EH)
For Petitioner: Ibrahim Ibrahim, Taxpayer
Jack Rarick II, Enrolled Agent
For Department: Mariflor Jimenez, Hearing Representative

- C3. Ralph A. Sandoval and Rafael G. Sandoval, 406895 (EA)
 For Petitioner: Ralph A. Sandoval, Taxpayer
 Graham Hoad, Representative
 For Department: Kevin Hanks, Hearing Representative

D. Special Taxes Appeals Hearing

This item is scheduled for Wednesday, August 6, 2008.

There are no items for these matters:

- E. Property Tax Appeals Hearings
 F. Public Hearings

G. Tax Program Nonappearance Matters – Consent

(Contribution Disclosure forms not required pursuant to Gov. Code § 15626.)

G1 Legal Appeals MattersMr. Levine

- Hearing Notice Sent – Appearance waived
 1. Western Dairy Construction, Inc., 358121 (KH)
- Hearing Notice Sent – No Response
 2. Daniel Sekyun Roh, 342557 (AC)
 3. Dastigir G. Omar, 355261 (EH)
 4. Quick Pick Food Stores Liquor, Inc., 254339 (EA)
 5. Tobacco Retailing USA, Inc., 139097 (AA)
 - ~~6a. Tal Rubin, 360275 (AC)~~
 - ~~6b. Sunrise Collections, Inc., 282023 (AC)~~
 - ~~6c. Yael Rubin, 360274 (AC)~~
 - ~~7. K.S. Designs, Inc., 312861 (AA)~~
 - ~~8. Donald R. Loya, 358842 (AC)~~
 9. Jose Agustin Fernandez, 400766 (AR)
 10. Vahagn Catering, Inc., 334789 (AP)
- Petitions for Release of Seized Property
 11. Saad Yelda Attisha, 443074 (ET)
 12. Elia Lewis Rezkalla and Rezk S. Rezk, 443058 (ET)

G2 Franchise and Income Tax MattersMs. Kelly

- Decisions
 1. Alison Buergel, 333132
 2. Urve Pormeister, 382831
 3. A. G. Warner, 359094
 4. Collin M. Wing, 352189
- Petitions for Rehearing
 5. Sajid Batliwala and Rafia Batliwala, 329805
 6. Carol Grant, 383405
 7. Charles A. Harris, 381473
 8. Gilbert L. Tauberg and Mina Tauberg, 360375
 9. Judy Walther, 383468

- Hearing Notice Sent – Appearance Waived
 10. Jon Maple, 398911
 11. Shawn Mills, 395824
 12. Roger Romero, 397740
 13. Ruth Vinson, 384140
 14. Ruth Vinson, 384249

G3 Homeowner and Renter Property Tax

Assistance Matters.....Ms. Kelly

- Decisions
 1. Nasib Duggal, 403206
 2. Terrie Hatcher, 394502
 3. Andrew Moore, 423198
 4. Allan Walden, 383500

G4 Sales and Use Taxes Matters Ms. Henry

- Redeterminations
 1. Dearborn Financial Institute, Inc., 379941 (OH)
 2. Mountain States Steel, Inc., 390199 (OH)
- Relief of Penalty/Interest
 3. Beckman Coulter, Inc., 443861 (EA)
- Denials of Claims for Refund
 4. Hyundai Motor Finance Company, 396356 (EA)
 5. John Arthur Hays, 310921 (AR)

G5 Sales and Use Taxes Matters – Credits, Cancellations, and Refunds..... Ms. Henry

- Credits and Cancellations
 1. William S. Kurr, 445807 (OH)
 2. Michael C. Fina Corporate Sales, Inc., 433828 (OH)
 3. Monica R. Ruiz, 445525 (EH)
- Refunds
 4. Bowne of Los Angeles, Inc., 133520 (AS)
 5. Telogy, Inc., 422014 (CH)
 6. Ariat International, Inc., 444199 (CH)
 7. Sims Group USA Corporation, 433716 (CH)
 8. Westamerica Graphics Corp., 400031 (EA)
 9. Cubic Defense Systems, Inc., 375114 (FH)
 10. Hyundai Motor Finance Company, 396356 (EA)
 11. Mercedes-Benz USA, LLC, 436855 (KH)
 12. Time Warner Entertainment Co., L.P., 391663 (OH)
 13. Gateway Companies, Inc., 334971 (OH)
 14. Motor Coach Industries, Inc., 440263 (OH)
 15. Sutter Visiting Nurse Association and Hospice, 420057 (KH)
 16. Gateway Professional, LLC, 334976 (OH)
 17. BMW of North America, LLC, 444613 (OH)
 18. Star CNC Machine Tool Corp., 417774 (AP)
 19. Star Financial Services, 433715 (AP)
 20. Mission Financial Services Corporation, 430891 (EA)

21. Rackable Systems, Inc., 420667 (CH)
22. Pure Process Systems, Inc., 444729 (OH)
23. 1st United Services Credit Union, 424979 (CH)
24. Sprint Communications Company, LP, 404176 (OH)
25. First Financial Credit Union, 433712 (AP)
26. Northrop Grumman Federal Credit Union, 432541 (AS)

G6 Special Taxes Matters Mr. Gau

- Relief of Penalty
 1. Tesoro Refining and Marketing Company, 445176 (MT) 'CF'
 2. Tesoro Refining and Marketing Company, 445177 (MT)
 3. Omnipoint Communications, Inc., 448066 (ET)
- Denial of Claim for Refund
 4. Asher Shaitrit, 438143 (ET)

G7 Special Taxes Matters – Credits, Cancellations, and Refunds..... Mr. Gau

- Refunds
 1. Conocophillips Company, 388730 (MT)
 2. Ohio National Life Assurance Corp., 442016 (ET) 'CF'

There are no items for these matters:

- G8 Property Tax Matters
- G9 Cigarette License Fee Matters
- G10 Legal Appeals Property Tax Matters

H. Tax Program Nonappearance Matters – Adjudicatory

There are no items for these matters:

- H1 Legal Appeals Matters
- H2 Franchise and Income Tax Matters
- H3 Homeowner and Renter Property Tax Assistance Matters
- H4 Sales and Use Taxes Matters

H5 Sales and Use Taxes Matters – Credits, Cancellations, and Refunds

These items are scheduled for Wednesday, August 6, 2008.

There are no items for these matters:

- H6 Special Taxes Matters
- H7 Special Taxes Matters – Credits, Cancellations, and Refunds
- H8 Property Tax Matters
- H9 Cigarette License Fee Matters
- H10 Legal Appeals Property Tax Matters

There are no items for these matters:

- I. Tax Program Nonappearance Matters

Chief Counsel Matters

There are no items for these matters:

- J. Rulemaking
- K. Business Taxes
- L. Property Taxes
- M. Other Chief Counsel Matters

Administrative Session

There are no items for these matters:

- N. Consent Agenda
- O. Adoption of Board Committee Reports and Approval of Committee Actions
- P. Other Administrative Matters

Q. Closed Session

This item is scheduled for Wednesday, August 6, 2008.

Adjourn - The meeting will reconvene on Wednesday, August 6, 2008, at 9:30 a.m.

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Diane G. Olson, Chief
Board Proceedings Division

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"CF" Constitutional Function – The Deputy State Controller may not participate in this matter under Government Code section 7.9.



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5901 Green Valley Circle, Room 207, Culver City
August 5-7, 2008
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Board Meeting*

Oral Hearings

C. Sales and Use Tax Appeals Hearings

(Contribution Disclosure forms required pursuant to Gov. Code § 15626.)

C4. Bobby Eugene Cook, 333472 (FH)

For Petitioner: Bobby Cook, Taxpayer

For Department: Kevin Hanks, Hearing Representative

C5.a. Jasvir Badesha, 315512 (EH)

C5.b. Jasvir Badesha and Amarjit Badesha, 315514 (EH)

For Petitioner: James Taheran, Enrolled Agent

Helen Lee, CPA

Clyde Sleight, Representative

For Department: Mariflor Jimenez, Hearing Representative

C6. Robere's Jewelry, Inc., 220461 (FH)

For Petitioner: Frank Kohl, Accountant

For Department: Kevin Hanks, Hearing Representative

- C7. American Telephone and Telegraph Company, 251880, 330162 (OH)
 For Petitioner/Claimant: Jeffrey G. Varga, Attorney
 Michael James Guerriero, Attorney
 For Department: Bradley Heller, Tax Counsel
- C8. Eduardo Orta, 390729 (AP)
 For Petitioner: Edward Orta, Taxpayer
 For Department: Kevin Hanks, Hearing Representative

H. Tax Program Nonappearance Matters – Adjudicatory

(Contribution Disclosure forms required pursuant to Gov. Code § 15626.)

H5 Sales and Use Taxes Matters – Credits, Cancellations, and Refunds..... Ms. Henry

- Refund
 1. Sea World, Inc., 415835 (FH)

1:30 p.m. Board Meeting Reconvenes*

C. Sales and Use Tax Appeals Hearings

(Contribution Disclosure forms required pursuant to Gov. Code § 15626.)

- C9. Carrolandia #1 Auto Sales, Inc., 360245 (AS)
 For Petitioner: Ray Borroel, Bookkeeper
 Jorge Lagos, President
 Lia Lagos, Secretary
 For Department: Kevin Hanks, Hearing Representative
- C10. Jose Efrain Medinilla, 252958 (AP)
 For Petitioner: Jose E. Medinilla, Taxpayer
 For Department: Kevin Hanks, Hearing Representative
- C11. Jake Earl Williams, 288780 (EH)
 For Petitioner: Jack Adams, Enrolled Agent
 Denise Williams, Representative
 For Department: Kevin Hanks, Hearing Representative
- C12. Trung Duc Trinh and Shelly C. Yun-Trinh, 330253 (AS)
 For Petitioner: Shelley Y. Trinh, Taxpayer
 Jung Hoon Oh, CPA
 For Department: Mariflor Jimenez, Hearing Representative
- C13. Shaya Beverly Center, Inc., 330254 (AS)
 For Petitioner: Shelley Y. Trinh, Taxpayer
 Jung Hoon Oh, CPA
 For Department: Mariflor Jimenez, Hearing Representative

D. Special Taxes Appeals Hearing

(Contribution Disclosure forms required pursuant to Gov. Code § 15626.)

D1. ~~Adnan Hasan Bawanah, 314857 (ET)~~~~For Petitioner: Adnan Bawanah, Taxpayer~~~~Alfred J. Verdi, Attorney~~~~For Department: Tim Treichelt, Tax Counsel~~**Announcement of Closed Session Ms. Olson****Q. Closed Session**Q1. Pending litigation: *REM Concepts, Inc. dba ABC Window Company vs. California, State Board of Equalization et al.*, Los Angeles Superior Court Case No. BC378831 (Gov. Code § 11126(e))

Q2. Discussion and action on personnel matters (Gov. Code § 11126(a))

Announcement of Open Session Ms. Olson**Adjourn** - The meeting will reconvene on Thursday, August 7, 2008, at 9:30 a.m.If you wish to listen to a live broadcast of the Board meeting, please go to <http://www.boe.ca.gov> and click on Webcast Audio.If you wish to receive this Notice and Agenda electronically, you can subscribe at www.boe.ca.gov/agenda.If you would like specific information regarding items on this Notice and Agenda, please telephone (916) 322-2270 or e-mail: MeetingInfo@boe.ca.gov. Please be advised that material containing confidential taxpayer information cannot be publicly disclosed.The hearing location is accessible to people with disabilities. Please contact Claudia Madrigal at (916) 324-8261, or e-mail Claudia.Madrigal@boe.ca.gov if you require special assistance.Diane G. Olson, Chief
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Board Meeting*

Oral Hearings

C. Sales and Use Tax Appeals Hearings

(Contribution Disclosure forms required pursuant to Gov. Code § 15626.)

C14. Daniel Ilko, 262991, 334436 (FH)

For Petitioner: A. Lavar Taylor, Attorney
For Department: Cary Huxsoll, Tax Counsel

C15. Mostafa Vakilian, 254076 (EA)

For Petitioner: Appearance Waived
For Department: Kevin Hanks, Hearing Representative

C16.a. James William Justice, 330247 (EA)

C16.b. Joyce Allen Justice, 327635 (EA)

For Petitioner: A. Lavar Taylor, Attorney
For Department: Robert Tucker, Tax Counsel

- C17.a. Steven C. Kissen, Diana M. Jianas, and John C. Calderone, 101472 (EA)
C17.b. Steven C. Kissen, Thomas E. Stone, and Alex T. Jianas, 101476 (AC)
C17.c. Mr. Bones-Fine Cigars and Tobaccos, Inc., 101475 (EA)
C17.d. Mr. Bones-Fine Cigars and Tobaccos, Inc., 249937 (FH)
C17.e. Steven C. Kissen and Diana M. Jianas, 101474 (EA)
For Petitioner: Steven C. Kissen, Taxpayer
For Department: Mariflor Jimenez, Hearing Representative
- C18.a. Manouch Lankarani, 252973 (EH)
C18.b. Mountain Magic Motors, Inc., 252972, 359519 (EH)
For Petitioner/Claimant: Manouch Lankarani, Taxpayer
Linus Amarikwa, Representative
Pamela Lankarani, Witness
For Department: Kevin Hanks, Hearing Representative
- C19. Vishwa Rup Lakhanpal, 100564, 234649 (AR)
For Petitioner/Claimant: Vishwa Rup Lakhanpal, Taxpayer
Anita Lakhanpal, Witness
Joseph J. Cohen, Representative
For Department: Kevin Hanks, Hearing Representative
- C20. Danny Kangsok Kim, 386898 (EA)
For Petitioner: Danny Kangsok Kim, Taxpayer
For Department: Kevin Hanks, Hearing Representative
- C21. Fred E. Peters, 391649 (EA)
For Petitioner: Fred Peters, Taxpayer
Lydia Turanchik, Attorney
Charles Betz, Witness
For Department: Cary Huxsoll, Tax Counsel

Adjourn

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